make the point clear. The first column contains the dollars and cents of each item. The second column shows what percentage this is of the whole,

	Cost	Percentage
Cloth and trimmings\$	21.67	33.5
Labor	8.88	13.7
Factory expense	2.80	4.3
Selling expense	4.83	7.4
Factory profit	3.80	5.8
Retail margin	23.02	35.3

In both the woolen mills and the clothing factory, it should be noted, the proportionate cost of factory expense and labor has decreased while the cost of raw materials and the margin of profit have increased. The reduction in mill costs, it may be supposed, is due to improved organization and better methods of manufacture and the reduction in the proportionate cost of labor is probably to be attributed to the same factors, although increased skill on the part of the workers themselves may have some bearing in the matter.

While exact information does not seem to be available, it is generally believed in the woolen trade and by government investigators that the American Woolen Company manufactures well over half the woolen cloth made in this country. It is a well-known fact that the company occupies such an important position in the industry that it is the arbiter of prices and that its

quotations make the market.

In the course of its investigation of charges of profiteering in the woolen industry and the garment trade, the government turned its attention to the American Woolen Company. The company immidiately invited the government investigators to go over its books, professing an assurance that a fair examination would reveal the fact that the concern had been making only 121/2 per cent and that the prices which it contemplated placing in effect for 1920 were reasonable. The invitation was accepted. Auditors who began work on the books continued their studies for some time without interruptions. Then, according to the statements of Department of Justice officials, it gradually became more difficult to obtain records. Requests for the data, it is said, were without avail. It is further charged that from this point on, the examiners were embarrassed in many ways, so that it was impos-sible to complete the work. During the time the government's representatives had access to the books of the company however, it is claimed that evidence was found which showed that instead of a profit of 121/2 per cent the company was in reality making a profit of

The result was that the American Woolen Company of Massachusetts and the American Woolen Company of New York, as well as William M. Wood, the president of both concerns, were indicted by a Federal Grand Jury and charged with profiteering in woolens.

"The profits of the companies in 1919," said Herbert C. Smyth, Special Assistant United States Attorney-General, "amounted to \$15,513,414.70. This information has been supplied by printed statements which President Wood submitted to the stockholders of the concerns."

It will be remembered that most of the important mills of the American Woolen Company were hampered during 1919 by a strike which lasted five months. It may be supposed that this labor trouble was responsible for the fact that whereas the normal output of the mills compensation for commission and salaries, the 1920

is about 70,000,000 yards annually, the 1919 output was only 49,000,000 yards, yet in spite of these drawbacks the company piled up earnings of more than

"In the present year," says Mr. Smyth, as quoted in the New York Times, "when apparently for the first time the cost plus system of fixing the price was adopted, the amount of profits being realized exceeds on an average from 300 to 400 per cent over those of 1919. For instance, on an article known as tricotine for women's wear the profit for 1919 was 49 cents a yard, while for the same goods for 1920 the profit a yard is \$1.60.

"In a straight worsted style the profit a yard in 1919 was 32 cents; in 1920 it is \$1.37. In another style the 1919 profit was 62 cents and the 1920 profit is \$1.98. In another style the 1919 profit was 41 cents and in 1920 it is \$1.33. In still another cloth the profit was 54 cents in 1919 and \$1.80 in 1920.

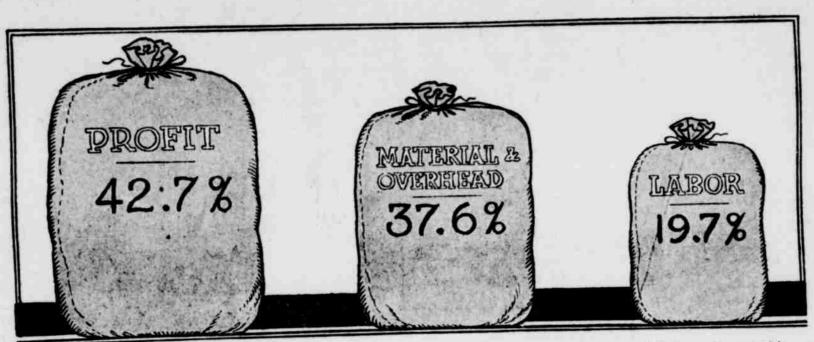
"These are only a few examples selected at ran-

statement should prove a most interesting document if the companies are permitted to carry on this campaign of profiteering, which they so boldly started out to inaugurate at the beginning of this year.

'Although Mr. Wood is in receipt of enormous salaries both from the manufacturing company (the Massachusetts company), the selling company of the same name (the New York company), and the constituent mill companies, he received commissions from the manufacturing and selling companies which in 1919 amounted to \$515,482.86. This is calculated as a part of the manufacturing and selling expense.

The government naturally felt that it had uncovered one of the most flagrant cases of profiteering that had come to light since the passage of the Lever Act and with all possible confidence went into the Federal Court, only to have the indictment dismissed.

Much publicity was given to the fact that former Justice Charles Evans Hughes had been retained by the defense. Mr. Hughes, however, was only of coun-



"Baa, Baa, Black Sheep, have you any Wool?" goes the old nursery rhyme. "Yes, Sir; Yes, Sir; three bags full—" runs the rest of it. In this diagram we have graphically depicted the manner in which the "three bags of wool" that go to make up a man's suit are split, with the percentages showing profit, that which goes to labor, and that which may be charged off to overhead and material.

dom, showing an average increase of more than 300 per cent between the two seasons.

"The ratio of profit is much increased and worse for the consumer in cases where the company dealt in stock that had been manufactured and placed in their warehouses in 1919 but received 1920 increased profits.

"In the latter class the percentage of profits instead of being 35 per cent over cost are as much as 100 per cent over cost. For instance, one style, which, according to the companies' inventory, cost them \$1.62, was sold to a New York merchant for \$3.25. Another style, which cost the companies \$1.90, was sold to a customer for \$3.90. Another, which was inventoried by the companies at \$1.97, was sold to a merchant for \$3.85. Another inventoried at \$1.98 was sold at \$3.921/2. Another inventoried at \$3.59 was sold at \$6.20.

"This inventory surplus from the preceding year approximates four and one-half million yards.

"In view of this increase, and notwithstanding that the manufacturing and selling companies are subjected to an expense, on account of the same man being president of both companies, of nearly a million dollars sel, the defense resting mainly in the hands of the very well-known Jewish law firm of Hays, Hershfield

and Wolf, of New York.

Judge Julian W. Mack, before whom the case was heard, sailed for Europe before his decision was made public. He is prominent in all Jewish charities and took a prominent part in the Zionist conference held in

It was Judge Mack's contention that because cloth was not wearing apparel no offense had been committed. The law, he said, limited profiteering to clothes and excluded cloth.

The government has appealed the case and hopes for a reversal of Judge Mack's decision. In the opinion of the government it is impossible to believe that the law will punish profiteering in wearing apparel but will not punish profiteering in the cloth from which wearing apparel is made.

This is the first of two articles in the high price of

The succeeding article will deal with the prospect for a decrease in the price of wearing apparel.

T WAS in the year 177 A. D., that the citizens of Athens erected a monument to a man by the name of Aristonico Caristo. The particular deed for which this honor was done

him was his ability to play, better than his fellows, a game called phenida, which in many respects, resembled closely our modern football.

The Romans also had a similar game called harpastum, and upon the conquest of Florence, introduced the game there. It seemed to thrive among the Florentines, who gave it the name of calcio, and until the early part of the eighteenth century it was played constantly during the winter, and especially at carnival

W. B. Heard, in his article on "Medieval Football" in an old issue of Badmington Magazine, tells of a description of the game of calcio given by Count Giovanni de' Bardi, which is of interest:

"Calcio is a public game of two bands of youths on foot and without arms, who, with honorable intent, strive in peaceful ways to impel a ball of moderate size through the goal of the opposing side. The place where it is closed should be the principle of the where it is played should be the principal square of the city that the noble ladies and the people may be better able to behold it; in the large square a stockade must be made of 172 cubits in length, 86 cubits in breadth

and two cubits in height." "Unlike the following the game has today," said Mr. Heard, "only persons of position were allowed to take part in a game of calcio, for de' Bardi tells us:

"It is not fitting that people of the baser sort be admitted to calcio, such as artificers, servants, ignoble and vile persons but rather honored soldiers, gentle-

and vile persons, but rather honored soldiers, gentlemen, signeurs and princes."

He further recommends that the players should be between the ages of 18 and 45 years. The distinguishing feature of calcio," continues

Mr. Heard, "was the extraordinary pomp and circumstance with which it was conducted. The Florentines then, as now, loved anything in the shape of a public spectacle and a 'Calcio a livrea' was conducted with

all the splendor and ceremonial of a tournament.

"The players entered in solemn procession preceded by eight trumpeters and two drummers. Then followed thirty players in double file, each file consisting of a player from either side. After these came more trumpeters and musicians. The procession marched once around the ground, after which the

The Origin of Sports-Football

By FRANK DORRANCE HOPLEY

standards were consigned to the judges who sat in an elevated pavilion overlooking the game.

"After two trumpet blasts as signals to clear the grounds, the players took their places, and at the third trumpet call, the "Pallais," an official arrayed in the colors of the opposing sides, threw the ball against a marble slab, let into the wall for the purpose, whence it rebounded into play.

"After every goal the sides changed over, after making the circuit of the grounds in solemn procession, the standard of the scoring side being carried displayed; that of their opponents with the point drooped toward the ground."

In his "Book of Football" Walter Camp gives an interesting account of some of the history of the game.

The Romans passed the game of football on to the Britons, where we find it mentioned as early as 1175, with frequent reference to it during the next

two hundred years. "A game of personal physical contact was demanded by the sturdy Britons. They wanted a game of courage, strength and fair play, but what they did not know was that they demanded a game of skill and tactics as well, and when such a game was furnished, it ate its way into and when such a game was furnished, it are its way into all their sports. It overwhelmed archery, which was then the popular form of diversion. The rulers issued kingly edicts forbidding the play of football on this account, but this made little difference to the yeomanry,

who went on with their games just the same.
"In 1314 King Edward the Second issued a proclamation against the further playing of football in the

City of London. An extract from a document issued by the Merchants' Guild is as follows:

"Forasmuch as there is a great noise in the city, caused by hustling an over large ball, from which many evils might arise, which God forbid, we command and forbid on behalf of the King such game to be used in

the city in the future. "In 1853 Stubbes held football up to be a bloody and murthering practice.' From that time, however, it began to take on better form and more science, and as early as 1800 was adopted by the English schools and universities as a leading sport."

It was at Rugby School about the year 1825 that a student named William Ellis recklessly seized the ball, and ran with it down the field for a long distance, which was against the

rules of the game. By this act, however, he invented or established the game of Rugby, and there will be found in the Rugby School Close a tablet commemorating this exploit.

Mr. Camp goes on to say:
"In 1781 the Rugby Union was formed and definite rules for the conduct of the game were enacted. From that time on, Rugby, the game of carrying the ball, tackling and the like, has progressed on this course, while the association game, with its kicking, dribbling

and no tackling, has kept its separate field."

Little football was played by the American colleges and universities until in the early seventies. Then there began to be played a game which had some of the characteristics of the association game. It was about this time that representatives of Harvard College visited Canada. While there they learned the game of Rugby and introduced it into the United States in that year, 1875, when the first game of this kind was played between Harvard and Yale. These two colleges made their own rules, however, for the game. The next year they adopted the Rugby rules, under which the game has been played in this country ever since.

Mr. Camp, in giving a brief summary of the develop-

ment of the sport, says:
"Wherever the British colonists have gone they have introduced Rugby, but the game has almost invariably taken on new features on foreign soil. Australia has more than one variety of football developed from the Rugby game, as has Canada and the United States. On the Pacific Coast two universities, Stanford and California, are playing modern Rugby, which differs quite a little from the Rugby adopted by Yale and Harvard in the year 1876, while the present game generally known as intercollegiate football, with the various prunings and cuttings of the last thirty years, bears very little resemblance to the game that was produced soon after the adoption of Rugby in this country. But when all is said and done, no form of sport has compared with the American intercollegiate game of the last twenty-five years, in development of teamwork, strategy and tactics, and it is on this account that the game has acquired a remarkable following in the United States.